IN THE HIGH COURT OF JUDICATURE AT BOMBAY

NAGPUR BENCH, NAGPUR

INCOME TAX APPLICATION NO. 20 OF 1996

The Commissioner of Income-tax,
Vidarbha, Nagpur. :: APPLICANT

-: Versus :-

Rajesh Jaiswal,
L/H Late Matadin Jaiswal,
Nagpur. :: RESPONDENT

CORAM : J. P. DEVADHAR AND
B. P. DHARMADHIKARI, JJ.

DATED : 13TH APRIL, 2007.

P. C. :

1. This is an application under Section 256(2) of the Income Tax Act, 1961 filed by the Revenue against the order of the Tribunal dated 17/5/1995 in Reference Application No. 73/Nag/95 declining to refer the question of law raised by the Revenue under Section 256(1) of the Act.

2. From the order of the Tribunal it is seen that the Tribunal has declined to refer the question in view of small tax effect. In this case the amount involved is less than Rs. 30,000/-. This Court in the case of CIT vs. Camco Color Co. reported in **245 ITR 565** has held that where the tax effect is less than the limit prescribed by the Board, the

application should not be entertained.

3. In this view of the matter, we do not find any merit in the application. Accordingly the application is dismissed. Rule discharged. No costs.

JUDGE **JUDGE**

WWL